

IN THE UNITED STATES DISTRICT COURT

FOR THE DISTRICT OF NEBRASKA

UNITED STATES OF AMERICA

PLAINTIFF,

V.

JAMES WIDTFELDT,

DEFENDANT

CASE NO 8:18 CV0453

RFR SMB

RESISTANCE TO

US MOTION SM JMT

OF JUNE 7, 2019

COMES NOW JAMES WIDTFELDT AND SHOWS THAT THE JOSEPH P KELLY AND MARTIN M SHOEMAKER CLAIMS OF THEIR MOTION FOR SUMMARY FILED AND CERTIFIED MAILED JUNE 7, 2019 IS AND ARE FALSE, MALICIOUS, AND CONCLUSIVE GROUNDS FOR REMOVAL OF THE 88,000 IRS AGENTS INCLUDING POLSKY, KELLY AND SHOEMAKER, APPOINTED BY THE CLINTON AND OBAMA ADMINISTRATIONS TO HARASS REPUBLICAN PARTY MEMBERS AND INFLATE LAND VALUATIONS UNREASONABLY..

JAMES WIDTFELDT BOUGHT OUT PARENTS DURING MASSIVE LYME EPIDEMIC CONTINUING TO DATE AND PARTIALLY RESOLVED

James Widtfeldt began buying out his parents in 1973 following a disabling heart attack suffered by Albert Widtfeldt on or about February 8, 1973 which caused family doctor Dr George John Carstens to advise Albert to put his affairs in order as Albert had only a short time to live, and James had completed the purchase in 1994 according to Widtfeldt records. Many of the items purchased were never owned by Albert and Gusteva Widtfeldt but were direct purchases by James Widtfeldt with loans from Albert and Gusteva Widtfeldt so that claims by the IRS of inheritance were inaccurate.

RECEIVED

The computations by Joseph Kelly and Martin Shoemaker are incorrect.

JUL 1 2019

WELP COMPUTATIONS IN 2002 USED TO DETERMINE TAXES

CLERK
U.S. DISTRICT COURT

Arthur Welp, the Administrative Appeals Judge of the US government, adopted James Widtfeldt figures in 2002 (after inflating purchase price by ten years to cover time spent on the IRS audit) after a full review to the top of the US government

Administrative Appeals Agency, and the Kelly and Shoemaker computations have never been accepted by the US government. James Widtfeldt is entitled to refund of the three 1999-2000 payments totaling \$36,000 ON 11-19-99; \$156,955.92 received on November 22, 1999 and \$406.44 on February 15, 2000 by the US Treasury, all as approved by the Arthur Welp determination of the Administrative Appeals Agency, plus damages of \$100 million per day from payment to May 5, 2002 and until repaid in full, and interest of 21 percent per annum from payment to refund to James Widtfeldt.

WRONGFUL OVER VALUATION OF REAL ESTATE BY POLSKY-KELLY-SHOEMAKER AND OTHERS IN US TREASURY, IRS

The corrupt wrongful Polsky-Kelly-Shoemaker fabrications entitle James Widtfeldt to damages of \$100 million per day following the May 5, 2002 final determination in addition to the 2019 Widtfeldt overpayments received by the US Treasury of \$36,000 on November 19, 1999 and \$156,955.92 received November 22, 1999 and \$406.44 received on February 15, 2000 as estimated in 1999 to be complete payments of any possible IRS claim, by the IRS and determined to be entirely overpaid by Welp in 2002-3-4 and to be refunded IN FULL by the IRS with interest, penalties, and damages at 25 percent per annum, \$100 million per day, and damages of \$500 billion pursuant to the US Tax Court determination by Judge Diane Kroupa on April 26, 2011.

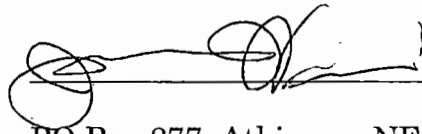
HOLT COUNTY TAX PROTEST

This is also a protest of the Holt County Valuations in 2019. The protest is that because of a massive lyme disease epidemic and other unknown diseases being discovered by the International Lyme and Associated Diseases Society (ILADS) hidden by the Clinton Presidency from about 1993 the actual land valuations are about ten times too high. Costs of disease treatment reduce actual land and improvement values by a factor of one tenth as much.

ADDITIONAL VALUATION PROTESTS

Many additional tax protests and reasons for protests are being or have been filed and are being pursued. The IRS has wrongful access to Widtfeldt medical records through the Obamacare laws and always interferes and litigates, as in this case, while Widtfeldt was undergoing 102 surgeries at UCLA Reagan Medical Center during May 15-23, 2019. The surgeries require extensive time for recovery and

involved substantial anesthesia and other treatments which temporarily obstruct clear thinking and responding to government wrongful claims.

A handwritten signature in black ink, appearing to read 'James Widtfeldt', is written over a horizontal line.

James Widtfeldt

PO Box 877, Atkinson, NE 68713

CERTIFICATE of MAILING June 27, 2019:

See attached addresses.

Internal Revenue Service

General Appeals

Appeals Office

IRS - Des Moines Appeals

210 Walnut St STOP 8000 DSM

Des Moines, IA 50309

Date: MAY - 5 2002

Gusteva E. Widtfeldt

Box 655

O'Neill, NE 68763-0655

Department of the Treasury

Person to Contact:

Arthur C. WELP

Employee ID Number: 3-26034

Tel: 515-284-4811

Fax: 515-284-4828

Refer Reply to:

AP:GEN:DES:ACW

In Re:

Gift

Tax Period(s) Ended:

12/1998

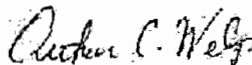
Dear Ms. Widtfeldt:

The agreement we reached has been approved and we will complete our processing of your case.

Since there is no deficiency or overassessment, you do not need to take any further action.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely,



Arthur C. WELP
APPEALS OFFICER

cc: James Widtfeldt

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